

Date: 14.11.2024

To, **BSE Limited,**The Manager - CRD
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400001.

Dear Sir,

Scrip Code: 539026

Subject: Financial Statement as on 30th September, 2024.

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, Please find attached herewith the Half yearly Financial Statements along with the Limited Review Report for your reference.

This is for your information and records.

Thanking you,

Yours faithfully,

For SSPN Finance Limited

Sachin Ramchandra Vadgave

Director

DIN: 09331430

Place: Mumbai



1603, Gaurav Height, DahanukarWadi, Kandivali (W), Mumbai – 400067

CHARTERED ACCOUNTANTS

LIMITED REVIEW REPORT OF ABC LIMITED FOR SIX MONTHS ENDED 30TH SEPTEMBER, 2024

Review Report to the Board of Directors

We have reviewed the accompanying statement of unaudited financial results of SSPN Finance Limited for the six months ended 30th September, 2024 except for the disclosure regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding' which have been traced for disclosure made by the management and have not been audited by us. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors at their meeting held on 14th Nov 2024. Our responsibility is to issue a report on these financial statements based on our review.

We conduct our review in accordance with the Standard on Review Engagement (SRE) 2410. Review of Internal Financial Information Performed by the Independent Auditor of the Entity issued by the Initiate of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free from misstatement. A review is limited primarily to inquiries of company personnel and analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Clause 41 of the Listing Agreement including the manner in which it is to be disclosed. Or that it contains any material misstatement.

For Jain Anil and Associates. Chartered Accountants

Firm Registration No.: 115987W

Anil Jain

Proprietor Membership No: 039803

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Date:14th November, 2024 UDIN: 24039803BKCMOD1992



CIN: U65923MH2012PLC225735 ANNEXURE I TO CLAUSE 33 OF LISTING AGREEMENT UNAUDITED FINANCIAL RESULT FOR THE PERIOD ENDED 30TH SEPTEMBER, 2024

Rs. In Lacs

I Other Inco II Total Reve V Expenses a) Cost of I b) Purchas c) Changes and stock-i d) Employe e) Finance f) Deprecia g) Other Ex Total Expe V Profit befo VI Exceptiona VII Profit befo X Profit Befo X Tax expen a. Current b. Deferred	from operations ome venue (I+II) s f Material consumed ase of Stock in trade es in Inventories of finished goods, work-in-progress c-in-trade yees benefits expense se Cost diation and amortisation expenses Expenses	Half Year Ended 30-09-2024 Unaudited Rs. 14 - 14 6 5 0	Half Yea 31-03-2024 Audited Rs. 26 0 26 10	r Ended 30-09-2023 Unaudited Rs. 9 - 9 - 2	Half Yea 31-03-2023 Audited Rs. 12 1 13	ar Ended 30-09-2022 Unaudited - 14 0 14 0 0 0 0	Half Year E 31-03-2022 Audited Rs55	30-09-2021 Unaudited Rs. 19 - 19	31-03-2024 Audited Rs. 35 0 35	For the Year 31-03-2023 Audited Rs. 26 1 27 -	### Company of Company	31-03-2021 Audited Rs. 37 0 37
Revenue fi Other Inco II Other Inco II Total Reve V Expenses a) Cost of I b) Purchas c) Changes and stock-i d) Employe e) Finance f) Deprecia g) Other Ex Total Expe V Profit befo VI Exceptiona VII Profit befo VIII Extraordina X Profit Befo X Tax expen a. Current b. Deferred	from operations ome venue (I+II) s f Material consumed ase of Stock in trade es in Inventories of finished goods, work-in-progress c-in-trade yees benefits expense se Cost diation and amortisation expenses Expenses	Unaudited Rs. 14 - 14	Audited Rs. 26 0 26 - 10 9	Unaudited Rs. 9 - 9	Audited Rs. 12 1 13	Unaudited - 14 0	Audited Rs. -5 - -5 - - - - -	Unaudited Rs. 19	Audited Rs. 35	Audited Rs. 26	Audited Rs. 14 - 14 -	Audited Rs. 37
I Other Inco II Total Reve V Expenses a) Cost of I b) Purchas c) Changes and stock-i d) Employe e) Finance f) Deprecia g) Other Ex Total Expe V Profit befo VI Exceptiona VII Profit befo VIII Extraordina X Profit Befo K Tax expen a. Current b. Deferred	ome venue (I+II) S f Material consumed ase of Stock in trade es in Inventories of finished goods, work-in-progress c-in-trade yees benefits expense te Cost diation and amortisation expenses Expenses	Rs. 14 - 14	Rs. 26 0 26 10 9	Rs. 9 - 9	Rs. 12 1 13	- 14 0	Rs55	Rs. 19	Rs. 35	Rs. 26	Rs. 14 - 14 14	Rs. 37
I Other Inco II Total Reve V Expenses a) Cost of I b) Purchas c) Changes and stock-i d) Employe e) Finance f) Deprecia g) Other Ex Total Expe V Profit befo VI Exceptiona VII Profit befo X Profit Befo X Tax expen a. Current b. Deferred	ome venue (I+II) S f Material consumed ase of Stock in trade es in Inventories of finished goods, work-in-progress c-in-trade yees benefits expense te Cost diation and amortisation expenses Expenses	14 - 14 -	26 0 26 - - - 10	9 - 9 - -	12 1 13 - -	14	-5 - -5 - -	19 -	35 0	26 1	14 - 14	37 0
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c) Changes and stock-id) Employed e) Finance f) Deprecia g) Other Extraordina VII Profit beform VIII Extraordina X Profit Beform A. Current b. Deferred	es in Inventories of finished goods, work-in-progress k-in-trade yees benefits expense te Cost diation and amortisation expenses Expenses		- 10 9		-	0	-		-	-	-	-
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e) Finance f) Deprecia g) Other Ex Total Expe V Profit befo VI Exceptiona VII Profit befo VIII Extraordina X Profit Befo X Tax expen a. Current b. Deferrec	e Cost iation and amortisation expenses Expenses	5 0	9	2	-							_
f) Deprecia g) Other Ex Total Expe V Profit befo VI Exceptiona VII Profit befo VIII Extraordina X Profit Befo X Tax expen a. Current b. Deferrec	iation and amortisation expenses Expenses	5 0				ام	-3	9	12	-	6	14
g) Other Ex Total Expe V Profit befor VI Exceptiona VII Profit befor VIII Extraordina X Profit Befor X Tax expen a. Current b. Deferred	Expenses	0	+	-	-	0	5	-	9	_	5	-
Total Expe V Profit before VI Exceptionar VII Profit before VIII Extraordinar X Profit Before X Tax expen a. Current b. Deferred	· '	3	0	0	0	0	-0	0	0	0	0	0
Profit beform I Exceptions VII Profit beform I Extraordina X Profit Beform I Extraordina X Profit Beform I Extraordina X Deferred I Extraordina I Extraordin	enses		6	6	15	12	-4	7	12	27	3	15
VI Exceptiona VII Profit befo VIII Extraordina X Profit Befo X Tax expen a. Current b. Deferred		13	25	8	15	12	-3	17	33	27	13	30
VI Exceptiona VII Profit befo VIII Extraordina X Profit Befo X Tax expen a. Current b. Deferred	fore exceptional and extraordinary items and tax (III-	- 0	1	1	-2	2	-2	2	1	0	0	8
X Profit Before X Tax expension a. Current b. Deferred	• • • • • • • • • • • • • • • • • • • •	-	-	-	-0	0	-	-	-	-0	-	-
X Profit Before X Tax expension a. Current b. Deferred	fore extraordinary items and tax (V-VI)	0	1	1	-2	2	-2	2	1	0	0	8
X Tax expent a. Current b. Deferred	nary items	-	-	-	-	0	-	-	-	-	-	
a. Current b. Deferred	fore Tax (VII-VIII)	0	1	1	-2	2	-2	2	1	0	0	8
b. Deferred	ense				-		-		-	-		
	t Tax	-	-	-	-	0	-1	1	-	-	-	2
	ed Tax	-	-	-	-	0	0	0	-	-	0	-0
c. Prior Ye	ear Tax	-	-	-	0	0	-		-	0		-
Total Expe	enses	-	-	-	0	0	-1	1	-	0	0	2
XI Profit (Los	oss) for the period from continuing operations (IX-X)	0	1	1	-2	2	-1	1	1	0	0	6
XII Profit / (Lo	Loss) from discontinuing operations	-	-	-	-	0	-	-	-	-	-	
	ense of discontinuing operations	-	-	-	0	0	-1	1	-	0	0	
XIV Proft / (Lo	oss) from discontinuing operations (after Tax) (XII-	- ×	-	-	-	0	-	-	-	-	-	
	oss) for the period (XI + XIV)	0	1	1	-2	2	-1	1	1	0	0	6
XVI Paid-up E	Equity Share Capital (Face Value Rs. 10 Each)	379	379	379		379	379	379	379	379	379	379
	excluding Revaluation Reserves as per balance she	52	52	52	59	52	52	52	52	58	59	52
XVIII (A) i) Earnings	s Per Share (before extraordinary items)	0.01	0.02	0.02	-0.05	-	-0	0	0	0	0.01	0.15
XVIII (B) ii) Earnings	,	0	0.02	0.02	-	-	-0	0	0	-	0.01	0.15

As per our report of even date. For Jain Anil & Associates CHARTERED ACCOUNTANTS (Firm Regn No. 0115987W)

There was no Investor Complaint pending as on 30TH SEPTEMBER 2024

Anil Jain (Proprietor) (M. No.039803)

UDIN: 24039803BKCMOD1992

Place: Mumbai Date: 14.11.2024 For and on behalf of Board of Directors of SSPN Finance Limited

, & July

The figures for the corresponding periods have been regrouped and rearranged wherever necessary, to make them comparable.

Sachin Vadgave DIN: 09331430 Chairman



Balance Sheet as on 30.09.2024

Rs. In Lacs

		NS. III Lacs
	As at 30th	As at 31st March
	Sepetmber 2024	2024
A. EQUITY AND LIABILITIES		
1. Shareholders' funds		
(a) Share capital	379	379
(b) Reserves and surplus	59	59
(c) Money received against share warrants		
Sub-total-shareholders funds	438	437
2. Share application money pending allotment		
3. Minority Interest		
4. Non-Current liabilities		
(a) long-term borrowings	-	ı
(b) Deferred tax liabilities (net)	-	-
(c) Other long-term liabilities		
(d) Long-term provisions		
Sub-total-Non-Current Liabilities	-	-
5. Current liabilities		-
(a) Short-term borrowings	117	112
(b) Trade Payables		
(A) total outstanding dues of micro enterprises and		
small enterprises; and		
(B) total outstanding dues of creditors other than		
micro enterprises and small enterprises.		
(c) Other Current liabilities	71	72
(d) Short-term provisions		
Sub-total-Current Liabilities	188	183
TOTAL-EQUITY AND LIABILITIES	626	621
B. ASSETS		
1. Non-current assets		
(a) Fixed assets	1	1
(b) Non-current investments	48	48
(c) Deferred tax assets (net)	0	-
(d) Long-term loans and advances		
(e) Other non-current assets	-	-
Sub-total-Non-current assets	49	49
2. Current assets		
(a) Current Investments		
(b) Inventories		
(c) Trade receivables	76	76
(d) Cash and Bank Balances	3	7
(e) Short-term loans and advances	495	487
(f) Other current assets	3	3
Sub-total-Current assets	577	572
TOTAL-ASSETS	626	621

As per our report of even date. For Jain Anil & Associates CHARTERED ACCOUNTANTS (Firm Regn No. 0115987W)

Anil Jain (Proprietor) (M. No.039803)

UDIN: 24039803BKCMOD1992

Place: Mumbai Date: 14.11.2024 For and on behalf of Board of Directors of SSPN Finance Limited

Sachin Vadgave DIN: 09331430 Chairman



CASH FLOW STATEMENT FOR THE YEAR ENDED ON 30TH SEPTEMBER 2024

		<u>Rs.In Lacs</u>
Particulars	Year ended 30.09.2024 Amount (Rs.)	Year ended 31.03.2024 Amount (Rs.)
Cash Flow from Operating Activities:	, ,	Ì
Net Profit \ (Loss) after tax and extraordinary items	0	
Adjustments for:		
Deferred Tax	0	
Depreciation	0	
Other Receipts	-	-
Interest Expenses	_	_
Operating Profit /Loss Before Working Capital Changes:	0	,
Changes in Working Capital		
Adjustments for (Increases)/Decrease in Operating Assets		
Loans and Advances	-8	
Trade Receivable	-0	
Other Non- Current Assets	-0	
Deposits	_	_
Adjustments for (Increases)/Decrease in Operating Liabilities	_	
Short Term Borrowings	5	_
Other Current Liabilities	-0	_
Cash Generated From operations	-4	_
Direct Tax Paid (Net of Refunds)		
Net Cash Flow from Operating Activities (A)	-3	_
Cash Flow From Investing Activities	-5	
Purchases of Investment	_	_
Investment in Fixed Deposit		_
Net Cash used in Investment activities (B)	_	_
Cash Flow From Financing Activities	-	-
Interest paid on Borrowings		
Proceeds From Issue of Shares		
Shares Issue Expenses		
Listing Expenses		
Increase/ Decrease in Borrowing		-
Net Cash used in from Financing Activities (C)	-	-
Net Change in cash and cash equivalents (A+B+C)	-3	_
Opening Cash and Bank Balance	7	
Cash and Cash equivalents at end of year	3	

As per our report of even date. For Jain Anil & Associates CHARTERED ACCOUNTANTS (Firm Regn No. 0115987W)

Anil Jain (Proprietor) (M. No.039803)

UDIN: 24039803BKCMOD1992

Place: Mumbai Date : 14.11.2024 For and on behalf of Board of Directors of SSPN Finance Limited

Sachin Vadgave DIN: 09331430 Chairman



Date: 14.11.2024

To,

The Listing Compliance Manager BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai –400001

Dear Sir,

Scrip Code: 539026

Subject: Unmodified Opinion on Limited Review Report

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements), Regulations 2015, Please note, the auditor, in their Limited Review Report dated on 14.11.2024 has not qualified any comment or reported any non-compliance. Hence, the said compliance is not applicable to the Company for the period ended on 30.09.2024.

This is for your information and records.

Thanking you,

Yours faithfully,

For SSPN Finance Limited

Sachin Ramchandra Vadgave

Director

DIN: 09331430